

Environmental audit training for beginners

Aim of the course

The need for an environmental audit training course for beginners has emerged at several WGEA forums. Triennial environmental audit surveys of SAIs conducted by WGEA have consistently cited the need for such a course. Training sessions at WGEA meetings organised for dissemination of WGEA guidance materials have always received high ratings, while INCOSAI XX decisions also emphasised an ongoing need for capacity building through formal training and education for the staff of SAIs.

The practice in many SAIs is that environmental audits are conducted by auditors with good auditing competence but with little experience in environmental issues. This course is designed to provide knowledge for working with environmental issues, including recognising environmental problems, selecting relevant audit topics, developing suitable audit criteria and audit methodology, and making meaningful recommendations.

The knowledge and skills this course covers

Module 1: Introduction to auditing

Module 1 aims to demonstrate the similarities of performance audit and audit in the sphere of environment. The specific features of environmental audit will be highlighted and discussed. This module will introduce the concept of sustainable development. The participants will get an overview of the development of national and global regulations and different practices in environmental governance (e.g., various systems of the institutional setup, financial instruments for environmental protection). Key points to be covered during the module are:

- general knowledge about auditing (financial, compliance, performance audit)
- knowledge about the performance audit process
- understanding of the concept of sustainable development and environmental issues in that context
- understanding of the concept of good (environmental) governance
- understanding of the development and variety of environmental policies, programmes, legislation, MEAs, good practice of environmental management
- understanding of the specific features of environmental audit *incl* financial implications of environmental issues
- knowledge about the activities of WGEA and WGEA materials for environmental auditors

Module 2: Auditing the environment and sustainable development

The objective of module 2 is to increase the participants' knowledge of selected basic processes/phenomena in the environment and human impacts on them (biodiversity, climate change waste and water). In each of the sessions targeted toward specific environmental topics, the lectures and exercises will cover, one by one, all steps in the audit cycle. Key points to be covered during the module are:

- knowledge of selected basic processes/phenomena in environment (water, air, waste, biodiversity), and human impacts on them.
- knowledge about required/useful information to conduct an environmental audit (MEAs, environmental data, governmental activities)
- knowledge about good practices in environmental management
- excellent knowledge about audit process in environmental audit including importance of criteria and selection of criteria
- knowledge about good practice in environmental auditing

- knowledge about cooperative environmental audits

Module 3: Review

This module wraps up the key points for conducting an audit targeting environmental problems with emphasis on the selection of topics for environmental auditing.

Based on the knowledge acquired during the course, each participant will work individually under the guidance of experts to identify key development needs of environmental auditors at their own SAI, and prepare a presentation for introducing good practices in environmental auditing to that SAI. Key points to be covered during the module are:

- defining key development needs of environmental audit at home SAI
- increasing the impact of audits
- preparations for introducing good practice in environmental auditing in SAIs

Registration information

Environmental course for beginners	The course is largely based on guidance materials developed by INTOSAI WGEA
Course objectives	Provide basic knowledge of auditing environmental issues. After the course the participants would have confidence to conduct environmental audits on the basis of general performance audit skills.
Competencies	Ability to analyse government programmes with a focus on environment and sustainability issues.
Who should enrol	The target group of the training is employees of SAIs who have little or no experience in environmental auditing.
Prerequisite	Some performance auditing experience or experience in the field of environment. Good command of English is essential for participation in the course.
Pre-reading for participants	<ul style="list-style-type: none"> - Evolution and trends in environmental auditing - INCOSAI 2010 Theme II accords
Phone interviews	Before the course, organisers will contact each participant by phone. The aim is to check the understanding of the pre-course reading and participants' English skills. Participants get the opportunity to express their expectations towards the training.
Pre-course paper	Applicants who will be registered to the course will be expected to prepare a paper before the course (total max 3 pg, incl graphics) that includes: <ul style="list-style-type: none"> - a detailed overview of (performance) audit process in their SAI; - the environmental challenges and government responses in their country; - a list of the key MEAs to which their country is a party.
Instructional method	Lectures, discussions, group work, hands-on exercises,

	tutoring, site visit
Language	English
Course evaluation	<p>Participants are asked to keep a diary in which they record, every evening, major issues that they have learned on that day. In the 3rd module, each participant consults with a tutor based on these records, and receives individual advice for professional development.</p> <p>Participants will complete a self-evaluated test.</p> <p>After the training, participants are encouraged to give a presentation at their home-SAI based on the knowledge they have gained in the course. The presentation will be prepared and evaluated during the last module of the course under the supervision of the trainers.</p>
Feedback	Participants will be asked to provide feedback prior the completion of the course as well as a month afterward, to serve as input to further courses.
Certificate	Successful participants will acquire a certificate issued by iCED and INTOSAI WGEA
Course manager	iCED
Facilitators	Course is delivered by experienced environmental auditors and environmental experts.
Cost	Participants are expected to cover their travel and accommodation costs.
Venue	International Centre for Environment Audit and Sustainable Development (iCED), Jaipur, India.
Length	19 days
Dates	
Application process	

Annex 1. Programme structure.

		1. Introduction to auditing				2. Auditing the environment and sustainable development					
		AUDIT IN PUBLIC SECTOR	ENVIRONMENTAL AUDIT		BIODIVERSITY		BIODIVERSITY	CLIMATE CHANGE			
		Day 1	Day 2	Day 3	Day 4	Day 5	Day 6	Day 7	Day 8	Day 9	Day 10
Breakfast 9:00-12:30		Arrival of participants	1. 1. Introduction to auditing	1.3. Identifying issues related to environment and sustainable development	1.5. Good environmental governance	2.1. Essence of biodiversity	2.3. Field trip		2.4. Designing audits of biodiversity	2.6. Overview of issues related to air and climate change	2.8. Forming audit questions
Lunch 12:30-13:30											
13:00-17:00		Official opening Introduction of the practicalities Warm-up group exercise	1.2. Performance audit	1.4. Concept of sustainable development	1.6. Basics of environmental audit	2.2. Selecting an audit topic in the area of biodiversity			2.5. Audits of biodiversity based on MEAs and audit cooperation in biodiversity issues	2.7. Use of data in audits on the example of climate change	2.9. Audit cooperation in climate change issues
Dinner Social events											

2. Auditing the environment and sustainable development				3. Review					
WASTE				WATER		DEVELOPMENT NEEDS		WRAP-UP	
	Day 11	Day 12	Day 13	Day 14	Day 15	Day 16	Day 17	Day 18	Day 19
Breakfast 9:00-12:30	2.10. Overview of issues related to waste	2.12. Audit criteria on the example of waste audits			2.14. Global water challenges	2.16. Overview of various methods used in water audits worldwide	3.1. Evaluation	3.3. Individual work and consultation with expert	3.4. Development needs in SAIs
Lunch 12:30-13:30									
13:00-17:00	2.11. Good environmental management	2.13. Designing audits of waste issues that involve MEAs			2.15. Auditing water issues	2.17. Audit cooperation in water issues	3.2. Defining developmental needs within SAIs	3.3. Individual work and consultation with expert (continued)	Official closing Issue of certificate to the participants
Dinner Social events									Departure of participants